

**IN THE CLAIMS**

1-27. Canceled.

28. (Currently Amended) A semiconductor integrated circuit device having a first insulating film provided on a principal surface of a semiconductor substrate, a plug formed in said first insulating film and first wiring formed by a conductor filled in a first opening in a second insulating film formed over said first insulating film, wherein insulating side walls comprised of third insulating films are formed on side walls of said first opening in said second insulating film and a line width of said first wiring is defined by said side walls and a material of said first wiring is same as a material of said plug and wherein said first wiring has a wider width at its bottom surface than a width of said first plug and said first wiring has a wider width at an upper portion than at a lower portion thereof, and a top surface of said first wiring is lower than a top portion of said insulating side walls.

29. (Previously Added) A semiconductor integrated device according to claim 28, wherein said first wiring is formed by a refractory metal.

30. (Previously Added) A semiconductor integrated device according to claim 28, wherein said third insulating film is silicon nitride.

31. (New) A semiconductor integrated device according to claim 28, wherein a fourth insulating film is formed between said first insulating film and said second insulating film.

32. (New) A semiconductor integrated device according to claim 31, wherein a material of said fourth insulating film is the same as a material of said third insulating film.